



Flat-rate allowances: 2021 scales

Restaurant, car rental, hotel room... Professional expenses can be compensated by employers. Find below the scales of fixed allowances for 2021.

Additional expenses incurred by the employee in the performance of his duties and/or employment, professional expenses may be compensated by employers in one of three ways:

- **Reimbursement of actual expenses:** reimbursement of expenses actually incurred on presentation of receipts;
- **Direct payment:** provision of accommodation or vehicle by the employer and/or a means of payment belonging to the company;
- **Flat-rate allowance:** payment of an allowance whose maximum amount is set each year by the Urssaf.

SCALES OF FLAT-RATE ALLOWANCES FOR 2021

The employer doesn't have to justify these expenses which, within certain limits, are exempt from social security contributions and CSG/RDS. It must simply be able to demonstrate that the application of the allowances corresponds to the factual situation.

Several categories exist with distinct scales:

- Travelling expenses allowances ;
- Allowances for meals at work place;
- Restaurant meal allowances, when the employee is away on business and unable to return home;
- Allowances for meals outside the restaurant when the employee is away on business and unable to return home;
- Allowances to compensate for expenses incurred in moving to a new home in the context of job mobility;
- Telework allowances.

LONG-DISTANCE ALLOWANCES

In order to be eligible for exemption from contributions, long-distance travel allowances must match the definition and explicit conditions laid down by the Urssaf.

Long-distance travel is thus characterized by the impossibility for the employee in a travel situation to return home each day. The purpose of the long-distance allowance is to cover **the additional food and lodging expenses** incurred by the employee in this situation.

The impediment is presumed when three conditions are simultaneously met:

- The distance between the place of residence and the place of work is greater than or equal to 50 km (one-way trip),
- Public transport cannot cover this distance in less than 1.5 hours (one-way trip),
- Expenses are incurred by the employee as a result of this impediment.

When these conditions are not met, the employer can demonstrate that the employee is effectively unable to return home due to factual circumstances (working hours, means of transport, etc.).

Large-scale travel in Metropolitan Area

Duration of the business trip	Meal	Accommodation and breakfasts	
		Departments 75, 92, 93, 94	Other departments
First 3 months	€19.10	€68.50	€50.80
3rd to 24th month	€16.20	€58.20	€43.20
24th to 72nd month	€13.40	€48.00	€35.60

Major travels in French Overseas departments

Daily allowance Martinique, Guadeloupe, Guyane, La Réunion, Mayotte, Saint-Pierre-et-Miquelon	
Accommodation	€70.00 €120.00 for a disabled or reduced mobility worker
Meal	€17.50

MEAL ALLOWANCES AT THE WORKPLACE

Like long-distance allowances, these allowances must comply with strict rules in order to be exempt from contributions.

This allowance covers the meal expenses incurred by an employee who is obliged to take his meal at his place of work because of particular hardships or organizational conditions (shift work, continuous work, staggered working hours, night work). In this case, the employee may receive a meal allowance that will not be subject to contributions.

The fixed allowance paid to compensate for these additional expenses is exempt from contributions up to a limit of **€6.70 on 1 January 2021**. The amount will not be revalued between 2020 and 2021.

RESTAURANT MEAL ALLOWANCES

An employee on a business trip who is unable to return to his or her residence or usual place of work may receive an allowance exempt from contributions of **up to €19.10 per meal as of January ¹, 2021, provided that** the employer demonstrates that the employee is obliged to eat in a restaurant.

MEAL ALLOWANCES OUTSIDE THE RESTAURANT

An employee on a business trip who is unable to return to his or her residence or usual place of work may receive an allowance exempt from contributions of **up to €9.40 as of ¹ January 2021**.

PROFESSIONAL MOBILITY ALLOWANCES

Allowance paid in the event of a change of residence following a transfer within the company, a temporary change of workplace imposed by the employer or requested by the employee, an assignment abroad or in an overseas department.

The purpose of this allowance is to help the employee settle in following a change of residence imposed or accepted by the employer.

The lump-sum occupational mobility allowance is exempt from contributions up to a maximum of :

- **Temporary accommodation (9 months maximum) : 76,10 € per day;**
- **Moving into a new home: €1,524.30** for a single person or couple, plus **€127.10** per dependent child up to a maximum of **€1,905.30**.

FOCUS

In order to be exempted, the allowance must be granted under certain conditions. Thus, the employee is deemed to be in a situation of professional mobility when the distance separating the former home from the new place of work is at least equal to 50 km and entails an outward or return journey time of at least 1.5 hours.

We remain at your disposal for any further information on these social and fiscal rules.

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